

VIRGINIA LIBERTARIAN



"Equally Free and Independent"



MAY 1984



The Nebraska Seven

By David Bergland

Prison is not the happiest place to spend the holidays, but in Plattsmouth, Nebraska, seven fathers spent both Thanksgiving and Christmas in the Cass County Jail — while their wives lived as fugitives in a neighboring state — all for the "crime" of sending their children to a church school which had not been certified by the Nebraska Department of Education. Worse — the men had not been tried and found guilty of any charges. They were imprisoned when they invoked the Fifth Amendment at a court hearing, believing their testimony would later be used against them. Until they break down and agree to waive this Constitutionally protected right they must remain in jail, where they have already spent nearly three months.

This travesty of justice is no surprise to those who have been following the underlying conflict. State officials and their allies in the educational establishment have been stepping up their opposition to parents seeking alternatives to a government-operated school system. Across the country, parents are increasingly disenchanted with government schools. They are aware of the billions of tax dollars poured into these institutions, while each year graduates emerge less literate and informed than their predecessors. Children are not receiving adequate instruction in such basic skills as reading and arithmetic. They are being engulfed in what the National Commission on Excellence in Education has called "the rising tide of mediocrity." Parents are alarmed, and to save their children from being swept away by this tide, many are removing children from government-operated schools, to teach them at home or in private schools where parents have direct control over subject material.

It is often said, incorrectly, that only the well-to-do can afford to send their children to private schools. But, these new private schools are being established and supported by parents of moderate, even low incomes. As such repudiation of government schools becomes a widespread movement, the educational establishment is panicking.

To inhibit this grass-roots movement, many states have established mandatory certification requirements for schools and teachers which give state authorities the power to prohibit the formation or continuation of any school of which they disapprove. By making it very difficult to operate a private school, the government monopoly on education — and its control over children — is being protected.

Foremost in the new home education-private school movement are Christian fundamentalist parents for whom reading the Bible is of primary importance. They are thus also foremost in challenging the government monopoly over education. When the U.S. Supreme Court handed down its decision outlawing prayer and Bible reading in public schools, many Protestant parents were dismayed—but this ruling did not force the issue. Religious observances in tax-supported schools violate the principle of separation of church and state required by the First Amendment to the Constitution.

But the first Amendment not only separates the church and state, it also outlaws government interference in the exercise of religion. Yet such interference is taking place in Nebraska.

The church-state parents there take seriously the Biblical injunction to "train up your children in the way they will go..." As they see it, it is not only their right, but their duty to oversee the education of their children—and to be certain they receive thorough instruction in the Bible.

Five years ago, as an expression of their convictions, nine sets of parents in Louisville, Nebraska, formed a school which met in the basement of their church, Faith Baptist — an independent Baptist church. They were assisted by their pastor, the Rev. Everett Sileven and his daughter, Theresa Schmidt, the school supervisor. There were 29 students enrolled, grades K-12. Emphasis was on the basics: reading, arithmetic, spelling, grammar, etc. — and the Bible, for them, the most basic text of all.

From the school's founding, the Nebraska Department of Education opposed it—refusing to certify it or the teachers, although several had college degrees, and the children consistently scored one to three years above the Nebraska average. The parents and their pastor offered to permit yearly testing on standardized tests to demonstrate that the children were maintaining their high performance level. They refuse, however, to hire state certified teachers who may well hold doctrines contrary to those held by the parents themselves. As long as the students are maintaining certain objective standards, the parents reason that the state has no legitimate interest in the matter.

Nebraska authorities feel otherwise. On several instances, through court order, the church itself was forcibly closed down and padlocked — to be open only Sunday mornings and Wednesday evenings for permitted services! On November 23, 1983, a hearing was held at which Everett Sileven and Theresa Schmidt were ordered to show cause why they should not be held in contempt of court if they continued to operate the school. Warrants were issued for the parents, but through an error, only seven couples were subpoenaed. The day of the hearing, seven fathers appeared, took the Fifth Amendment, and were thrown into jail. The mothers, fearing that their children were to be seized and made wards of the court, fled into hiding. Bench warrants were ordered for their arrest.

The Louisville parents are not alone. Six other independent Baptist schools in Nebraska are similarly threatened, and school authorities across the country are watching to see how the courts handle the situation.

We Libertarians wholeheartedly support the parents and the Rev. Sileven in their courageous and non-violent stand against the arrogant Nebraska government. The argument is not about literacy — but about authority. Who has the ultimate right to decide about the upbringing and education of children: parents or bureaucrats? That is what is at stake. We hold that the right to direct the education of one's children is as important a right as freedom to practice one's religion or exercise free speech — and should be recognized as such.

Centuries ago the great cry was for separation of church and state — and in this country that was achieved. Libertarians are calling for a similar separation between education and state. In particular, we would repeal mandatory certification requirements as well as all other tax and regulatory roadblocks to the growth and development of private schools of home schooling. A free people requires freedom in education — and separation from the state is critical if education is to be free. Without that crucial separation, government will assert ever increasing control over our lives, and the lives and future of our children.

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DAVID BERGLAND is a Southern California attorney and the 1984 Presidential candidate of the Libertarian Party.

NEWS

The CATO Institute in Washington will hold its 7th Annual Summer Seminar in Political Economy at Dartmouth College in Hanover, New Hampshire, the week of June 30 through July 7, this summer of 1984.

Seminar speakers will include Henri Lepage, James Sadowsky, Israel Kirzner, George Smith, Roy Childs, Earl Ravenal, Ralph Raico, John Gray, Leonard Liggio, David Boaz, and Don Lavoie. Topics covered this summer in 27 lectures and discussions will include economics, ethics, history, foreign policy, and domestic issues.

Applications for the Seminar will be accepted until June 4, 1984. The cost of the program is \$450 for non-students/\$125 for students, including room and board, two banquets, a picnic, reading materials, and all lectures. Some scholarships are available.

More than 1000 people have attended Cato summer seminars over the past six years. They have proven to be extremely popular with libertarians. I went to the one last summer, and found it extremely worthwhile and invaluable educationally.

For more information or an application, please contact Kristina Herbert, Cato Institute, 224 Second Street, S.E., Washington, D.C. 20003 (203)546-0200.

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Whoever makes two ears of corn or two blades of grass grow where only one grew before, deserves better of mankind, and does more essential services to his country, than the whole race of politicians put together.

Jonathan Swift

What country can preserve its liberties, if its rulers are not warned from time to time that its people preserve the spirit of resistance.

Thomas Jefferson

Virginia Home Schooling

The rights of parents to educate their own children is becoming an increasingly volatile issue. In Virginia, the issue has concentrated on the right of parents to teach their children in their own homes. Currently, it is up to the Superintendent of a particular school district to decide whether or not to allow parents to teach their kids at home. Ostensibly, the criteria used is the ability of parents to adequately give their children the sort of educational basics thought to be needed (such as reading and arithmetic). But in reality, the Superintendents use their own prejudices and personal likes and dislikes to determine whether they will allow cases where a parent is teaching a child at home.

There are adjoining districts in Virginia where one Superintendent will disapprove parents in one case where other parents with the same qualifications in the next district who have been approved by a different Superintendent.

Up before Governor ROBB right now is Bill No. 535 (generally known as the Home-Schooling Bill). There are opposing viewpoints on the bill. The Home Educators of Virginia oppose the bill with the idea that there should be no legislation covering home schooling because of its inherent violation of Freedom. Another viewpoint expressed by a large group of independent parents is that the legislation affords them protection from the somewhat arbitrary rulings of districts, and while the legislation does set down restrictions and standards, it has enough loopholes to let otherwise unqualified parents to figure out ways to "legally" teach their children at home.

The libertarian approach to all of this is that Government has no business in public education, and no right to tell people how their children should be raised. The purpose of Government should be to protect our inalienable rights, **not** to violate them as they have been doing.

For specific details, we have printed a copy of the bill (opposite). For anyone interested in gathering more information, two members of the Home Educators of Virginia are Connie Schwartz in Standardsville, Va. (804-985-3309) and Mary Kay Clark of Manassas, Va. (703-368-3220).

There are also several publications and books dealing with the subject. One national magazine is called "Growing without Schooling" out of Boston. The address is 729 Boylston St., Boston, Massachusetts 02116. Another is "The Parent Educator and Family Report" Box 9, Washougal, WA 98671 (free). Following is a list of books:

School Can Wait - Raymond and Dorothy Moore

Home Grown Kids- " "

Better Late than Early- " "

Home-Spun Schools- " "

Super Parents-Super Children-by Frances Kendall

Schooled to Order-by David Nasan

Better than School-by Nancy Wallace

Teach your Own-by John Holt

Teaching Montessori in the Home: The Pre-

school Years-by Elizabeth Hainstock

Education in a Free Society-by Murray Rothbard

The Fire Within-by Joe David

Most of these titles are available thru Laissez-Faire Books, 206 Mercer Street, New York, N.Y. 10012. The Books by the Moores are available from Hewitt-Moore Publishing Company, Box 9, Washougal, Washington 9871.

There is a video concerning the Nebraska School Case mentioned in David Bergland's article which has incredible footage of some actual arrests and demonstrations. This video is available from Liberty Audio, 824 W. Broad St., Richmond, Va. 23220, it costs very little to rent or to buy. Their phone number is (804) 788-7008. If you wish to write directly, the address of the Faith Baptist Church is 5th and Elm Street, Louisville, Nebraska 68037 (402) 234-3435. Any letters or comments to Virginia Libertarian Newsletter are more than welcome, actually, we need letters, so please write.

-by Jay Tubb

A general State education is a mere contrivance for moulding people to be exactly alike. It establishes a despotism over the mind, leading by natural tendency to one over the body.

John Stuart Mill

House Bill Number 535

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Education on

February 10, 1984)

(Patron Prior to Substitute—Dillard)

A BILL to amend and reenact § 22.1-254 of the Code of Virginia and to amend the Code of Virginia by adding a section numbered 22.1-254.1, relating to compulsory school attendance and home instruction of children.

Be it enacted by the General Assembly of Virginia:

1. That § 22.1-254 of the Code of Virginia is amended and reenacted and that the Code of Virginia is amended by adding a section numbered 22.1-254.1 as follows:

§ 22.1-254. Ages of children required to attend.—Every parent, guardian, or other person in the Commonwealth having control or charge of any child who will have reached the fifth birthday on or before October ~~thirty-first~~ 31 of the 1980-1981 school year and September ~~thirtieth~~ 30 of any school year thereafter and who has not passed the seventeenth birthday shall, during the period of each year the public schools are in session and for the same number of days and hours per day as the public schools, send such child to a public school or to a private, denominational or parochial school or have such child taught by a tutor or teacher of qualifications prescribed by the Board of Education and approved by the division superintendent *or provide for home instruction of such child as described in § 22.1-254.1 .*

Instruction in the home of a child or children by the parent, guardian or other person having control or charge of such child or children shall not be classified or defined as a private, denominational or parochial school.

§ 22.1-254.1. Declaration of policy; requirements for home instruction of children.—A. *When the requirements of this section have been satisfied, instruction of children by their parents in their home is an acceptable alternative form of education under the policy of the Commonwealth of Virginia. Any parent of any child who will have reached the fifth birthday on or before September 30 of any school year and who has not passed the seventeenth birthday may elect to provide home instruction in lieu of school attendance if he (i) holds a baccalaureate degree in any subject from an accredited institution of higher education; or (ii) is a teacher of qualifications prescribed by the Board of Education; or (iii) has enrolled the child or children in a correspondence course approved by a recognized accrediting body or by the Board of Education; or (iv) provides evidence including a program of study or curriculum, which indicates, in the reasonable judgment of the division superintendent, that the parent is able to provide an adequate education for the child.*

B. Any parent who elects to provide home instruction in lieu of school attendance shall annually notify the division superintendent in August of his intention to so instruct the child and provide a description of the curriculum to be followed for the coming year and evidence of having met one of the criteria for providing home instruction as required by paragraph A of this section. The division superintendent shall notify the Superintendent of Public Instruction of the persons approved to provide home instruction. Any person electing to provide home instruction shall have the option of sending a child receiving home instruction to a public school for part-time classroom instruction. Any home-instructed child receiving part-time classroom instruction shall be counted in the average daily membership (ADM) without proration for the purposes of calculating basic aid funds.

C. The parent who elects to provide home instruction shall provide the division superintendent by August 1 following the school year in which the child has received home instruction with either (i) evidence that the child has attained a composite score above the fortieth percentile on a battery of achievement tests which have been approved by the Board of Education for use in the public schools or (ii) an evaluation or assessment which, in the reasonable judgment of the division superintendent, indicates that the child is achieving an adequate level of educational growth and progress.

In the event that evidence of progress as required in this paragraph is not provided by the parent, home instruction shall cease and the parent shall make other arrangements for the education of the child which comply with § 22.1-254 of the Code of Virginia.

D. For purposes of this section, "parent" means the biological parent or adoptive parent, guardian or other person having control or charge of a child.

Nothing in this section shall prohibit a pupil and his parents from obtaining an excuse from school attendance by reason of bona fide religious training or belief pursuant to § 22.1-257 of this Code.

E. Any party aggrieved by a decision of the division superintendent may appeal his decision within thirty days to an independent hearing officer. The independent hearing officer shall be chosen from the list maintained by the Office of the Attorney General for hearing appeals of the placements of handicapped children. The costs of the hearing shall be borne by the party appealing.

Absolute liberty is absence of restraint; responsibility is restraint; therefore, the ideally free individual is responsible to himself.

Henry Brooks Adams

Asking for negotiated disarmament between democratic nations and totalitarian nations is like asking for a negotiated peace between private citizens and muggers.

Michael J. Dunn

TAXATION

It was a principle of the Common Law, as it is of the law of nature, and of common sense, that no man can be taxed without his personal consent. The Common Law knew nothing of that system, which now prevails in England, of **assuming** a man's own consent to be taxed, because some pretended representative, whom he never authorized to act for him, has taken it upon himself to consent that he may be taxed. That is one of the many frauds on the Common Law, and the English constitution, which have been introduced since Magna Carta. Having finally established itself in England, it has been stupidly and servilely copied and submitted to in the United States.

If the trial by jury were reestablished, the Common Law principle of taxation would be reestablished with it; for it is not to be supposed that juries would enforce a tax upon an individual which he had never agreed to pay. Taxation without consent is as plainly robbery, when enforced against one man, as when enforced against millions; and it is not to be imagined that juries could be blind to so self-evident a principle. Taking a man's money without his consent, is also as much robbery, when it is done by millions of men, acting in concert, and calling themselves a government, as when it is done by a single individual, acting on his own responsibility, and calling himself a highwayman. Neither the numbers engaged in the act, nor the different characters they assume as a cover for the act, alter the nature of the act itself.

If the government can take a man's money without his consent, there is no limit to the additional tyranny it may practise upon him; for, with his money, it can hire soldiers to stand over him, keep him in subjection, plunder him at discretion, and kill him if he resists. And governments always will do this, as they everywhere and always have done it, except where the Common Law principle has been established. It is therefore a first principle, a very *sine qua non* of political freedom, that a man can be taxed only by his personal consent. And the establishment of this principle, with trial by jury, insures freedom of course; because: 1. No man would pay his money unless he had first contracted for such a government as he was willing to support; and, 2. Unless the government then kept itself within the terms of its contract, juries would not enforce the payment of the tax. Besides, the agreement to be taxed would probably be entered into but for a year at a time. If, in that year, the government proved itself either inefficient or tyrannical, to any serious degree, the contract would not be renewed.

From AN ESSAY on the TRIAL BY JURY
by Lysander Spooner, 1852



BERGLAND

LIBERTARIAN

PRESIDENT

interventionist policy. I, however, do not view the situation as hopeless. As only ten years at the Libertarian Party's third national convention was conceived. Growth of the Libertarian Party has been slow, but it is not bad, either. To say the least, the Libertarian Party has received nearly 1 million votes, over 100,000 of which were cast for its presidential candidate, Ron Paul. The Libertarian Party has received nearly 1 million votes, over 100,000 of which were cast for its presidential candidate, Ron Paul. The Libertarian Party has received nearly 1 million votes, over 100,000 of which were cast for its presidential candidate, Ron Paul.

Libertarian candidate

It all adds up to the Libertarian Party. Last year, according to our figures, got 5.1 million votes offering candidates for local, state and federal office in 50 states. It is not bad, either. To say the least, the Libertarian Party has received nearly 1 million votes, over 100,000 of which were cast for its presidential candidate, Ron Paul.

Letters to the Editor

For those who'd like to get it "right" in the Congressional Record, the Libertarian Party has received nearly 1 million votes, over 100,000 of which were cast for its presidential candidate, Ron Paul.

Libertarian right choice for all taxpayers

The only winning choice for productive people is the Libertarian candidate, California attorney David Bergland. He alone runs on the freedom train headed away from "Big Government" toward self-reliance.

Vote Libertarian for True

Letters

For the millions of people who have lost hope that traditional political parties can improve anything, the Libertarian Party is a serious consideration.

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Libertarian right choice for all taxpayers

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WHY WRITE? Writing letters to newspapers is an extremely powerful, inexpensive, and cost-effective method of directly communicating libertarian ideas to a wide audience. These guidelines are intended to aid your efforts.

WHERE TO WRITE. Your prime target should be the daily newspaper(s) you personally subscribe to. The newspaper's letter section will probably have an address to write to. Your secondary targets should be all the daily and weekly newspapers that circulate in your city, adjacent cities, and county. Buy sample copies from your local newsstand and look in your yellow pages. Don't neglect the weekly "throw-away" advertising papers. The smaller the paper, the easier it is to get your letter published. Consider writing to magazines and trade journals as well.

HOW TO WRITE. Short, concise letters are always more likely to be published than long, meandering ones; try to keep them under 200 words. From time to time many newspapers list ground-rules and restrictions for their letters column, such as: how long letters can be, whether letters are subject to editing, how often the

same person can have letters printed, that letters must be non-libelous and non-obscene, etc. Some papers have many restrictions, others almost none. Virtually all papers require you to include your name, signature, address, and phone number; some papers will even contact you to verify your letter's authenticity. Proofread your letter carefully and have another person look it over. Typewritten letters are *much* preferred, but most newspapers will accept legible handwritten letters.

WHAT TO WRITE. Unlike single-issue or special-interest groups, libertarians can select from an enormous range of subjects. Replying to a newspaper's own editorial, whether you agree or disagree with it, provides an excellent excuse for a letter. Pick out topics from the political columns, feature stories, editorial cartoons, and regular news stories. Don't just rebut the bad ones; praise and support the good ones, and offer additional libertarian arguments. Be timely; try to respond within two or three days of the article's publication. Restrict each letter to a single topic. Pick a subject you know something about and have strong feelings on; don't be afraid to let some passion show through.

CONTENTS OF YOUR LETTER. The prime requirement is that your letter contain the word "libertarian" at least once. You can write about a "libertarian approach" or "libertarian directions" or even some politician's "anti-libertarian attitude toward this crucial issue of individual freedom". But *somehow* include the word "libertarian" or

"Libertarian Party" or "David Bergland", and try to place them in such a context that they can't easily be edited out.

Note that it would be *entirely sufficient* just to pen a two-sentence letter which states your opinion and identifies it as libertarian. For example:

January 2, 1984
1234 N. Main St.
Anycity, ZZ 00000
(123) 456-7890

To The Editor,

I totally disagree with your January 1, 1984 editorial calling for resumption of the draft. I support the libertarian position that the draft is slavery and has no place in a truly free society.

Sincerely yours,

Ima Freewoman
Ima Freewoman

If you want to add arguments or statistics or cite expert testimony or express moral outrage, that's even better. But if you haven't the time, or feel you aren't up to researching and composing the world's most brilliant letter, don't let that stop you from mailing in something short and direct.

MULTIPLE LETTERS. Don't hesitate to mail the identical letter (if it's on a general topic) to all the newspapers in your area, even if you have to make multiple (clean) photocopies. Of course retyping the letter and customizing it for each newspaper is even better. The best method is to use a word-processing computer, if you have access to one, to make multiple "original" copies. The more papers you can send it to, the better the odds of getting it published, perhaps several times.

CLIPPINGS. Once your letter has been printed, *please* send us a clipping or photocopy of the published letter (not the typed version you mailed to the newspaper). If your identical letter was published in more than one newspaper, send us a clipping from each one. Include your name, the name of the newspaper, the city and state it's in, and the date of publication. Mail it to the address given below. This extra little chore is very easy to neglect, and while it may not seem

important to you, it's the essential feedback we need to coordinate our efforts and assist other people.

TECHNIQUES. Remember, we are trying to *persuade* other people. Keep your letter factual and keep the tone reasonable. Put yourself in the place of the typical reader and try to view your letter from his or her perspective. Do not launch personal attacks at your opponents. And try very hard not to mis-state the libertarian position on an issue; nothing infuriates other libertarians more than to discover that their principles or beliefs have been misrepresented.

FINALLY, DO IT. Sit down right now, if possible, and write that letter. Or put it on your calendar for tomorrow. But don't keep putting it off. Try to overcome your shyness at exposing your thoughts to your friends and neighbors and co-workers and local community. Don't be discouraged if your letter isn't published; just fire off another one. Do be encouraged if your letter is published; keep writing more on a regular basis (once a month is not too often). You will find that the personal pride and satisfaction is at least as rewarding as the contribution you will be making to the goal of freedom.

Libertarian Letters, 4250 Yukon Avenue, Simi Valley, CA 93063

Voluntary Compliance: 1984 Style

Not until May 3, 1984 will the average U.S. worker finish earning enough money to pay his or her taxes. Every cent earned starting January 1, 1984 goes to the government. The day on which workers start working for themselves is called "Tax Freedom Day" by the Tax Foundation. This date has been computed ever since 1930. In that year the date fell on February 14. By 1960, the date was April 18, and by 1976, May 1. According to the Foundation, the average worker spends two hours and forty minutes of each 8 hour workday earning money to pay federal, state, and local taxes.

The total share of the GNP to be taken by federal taxes in fiscal year 1984 is 18.7%. The scheduled rise in Social Security will increase this share to 19.4% in 1989, assuming no legislative changes. Current pressures in Congress to increase taxes and to eliminate the protection that indexing provides against inflation-caused "bracket creep" will no doubt further increase the government's share.

Yet it is hard for Congress to increase taxes since many of the usual sources of additional revenue are running dry. In recent years two politically popular methods of increasing taxes have been "soaking the rich" and "catching the cheaters". However, despite the myth that the rich do not pay taxes, Treasury Department data show that the top 10% income-earners pay over 50% of the taxes, while the top 50% income-earners pay 90% of the taxes. Recent studies have shown that even if the top earners were taxed at 100%, the resulting increase in revenues would be modest.

The underground economy is now estimated to cost the Treasury about \$80 billion in uncollected taxes. However, the Treasury's own figures suggest that it would cost more in IRS funding than would be collected in taxes to close down these underground entrepreneurs.

Despite these realities, the President's 1984 budget calls for \$34 billion more taxes from so-called "loophole closing" over the next three years. In addition, efforts to toughen up compliance are an annual feature of the Congressional agenda. The years 1976 through 1982 saw the passage of four major tax acts aimed at getting more money from existing taxes. The latest, the "Tax Equity and Fiscal Responsibility Act of 1982," (TEFRA) is neither equitable nor fiscally responsible. Instead, it introduced a substantial number of enforcement provisions, most of them based on mandatory withholding and penalties for failure to inform on others.

A sure sign of despotism is an effort by a government to encourage its citizens to spy and inform on their neighbors. Under the name of "voluntary compliance," TEFRA, authored by Sen. Robert Dole (R-Kan.) has raised mandatory informing on others to a new high.

In order to enforce these many new provisions, the IRS continues to request substantial increases in its funding. The IRS workforce now numbers in excess of 89,000. Under President Reagan's budget plan, the IRS budget for fiscal year 1985 would rise by \$206 million--an increase of 6% over 1984 levels. Total

IRS budget authority would climb to more than \$3.5 billion.

Most of this spending increase is to be devoted to new efforts to close the "compliance gap." About 1,900 positions and \$64 million would be devoted to beefing up compliance, while \$42 million and 435 new positions will be used to enforce new-fangled withholding rules. The crackdown on taxpayers will also be made more severe by the Justice Department's plan to add 150 new positions and to spend \$8.3 million on a "major tax prosecution/litigation initiative."

The front line of defense against government tyranny in other areas has traditionally been the court system. Yet access to justice is severely limited when tax compliance is at issue. The United States Tax Court is the only court which enables a taxpayer to dispute the IRS before having to pay the assessed tax deficiency. But the Tax Court is overburdened and stacked against the taxpayer. The Tax Court backlog now exceeds 70,000 cases, representing a three-year backlog. The backlog has been rising steadily in recent years. At the same time, interest charges on disputed taxes have been increased several times. The interest rate on tax deficiencies is now based on the prime rate and compounds daily. So the major beneficiary of the delay in the courts is the IRS.

The chances for taxpayer victories in Tax Court is not high. Under the Tax Court system, the taxpayer has the "burden of proof": You are guilty until you persuade the court that you are innocent. And this is no easy task, considering who the judges are. Of the 35 Tax Court judges, over 75% have previously worked for the IRS and related agencies charged with the collection of taxes. Further, 50 % of these judges had spent the better part of their careers before becoming judges working for the government. Small wonder that taxpayers win 6% of their cases in tax court.

By contrast, in the U.S. District Courts taxpayers win 37% of their cases. Unfortunately, the price of justice in the District Courts is that the taxpayer must first pay the alleged tax deficiency and then sue for a refund.

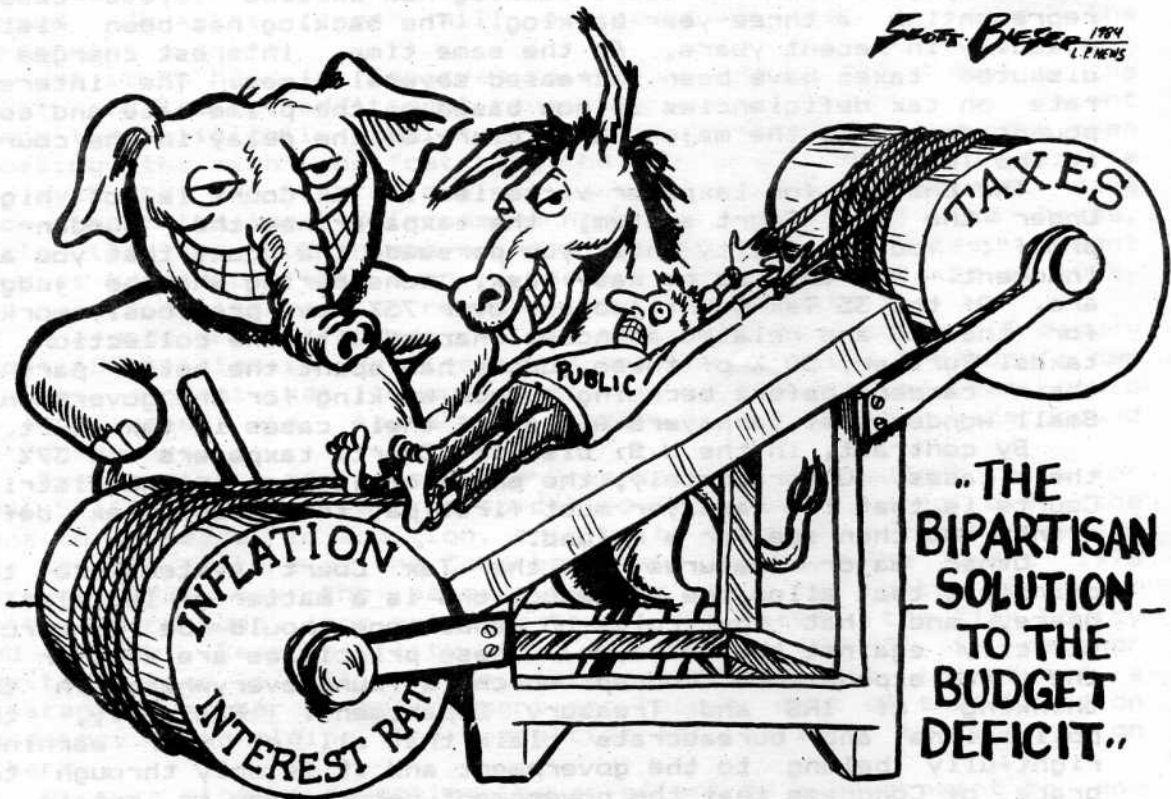
Other major features of the Tax Court system are the principle that allowance of deductions is a matter of legislative grace, and that the rules on deductions should be construed strictly against the taxpayer. These principles are similar to the "tax expenditure" concept which is found everywhere in the thinking of IRS and Treasury Department. Basically, the politicians and bureaucrats claim that all of your earnings rightfully belong to the government and it is only through the grace of Congress that the government permits you to retain as much as you do.

George Orwell's 1984 describes a government-imposed language, called Newspeak. The purpose of this altered language is to disguise what is really going on and to ensure the conformity of the subject population to the will of the rulers. America has not

yet been swallowed up in the totalitarian nightmare portrayed by Orwell. But the U.S. government's rhetoric about the "voluntary" nature of the taxes we are forced to pay is nothing but Newspeak. And the IRS and its tax system are certainly outposts of Orwell's nightmare that are already in our midst.

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David Bergland is a Southern California Attorney and the 1984 Presidential candidate of the Libertarian Party. His campaign headquarters is located at 1525 Mesa Verde East, Suite 105-W, Costa Mesa, CA 92626.



The Burden of Big Brother Government -By James A. Lewis

Orwell's 1984 has come to symbolize the growth of totalitarian government. Written 36 years ago, the book was meant to serve as a warning about how powerful government eventually destroys freedom.

Now that 1984 is here, there is renewed interest in the book and in the threat posed by big government. And it is a good time to evaluate the eroded condition of our civil liberties.

As a Libertarian, I am concerned that many people don't realize that social freedom goes hand in hand with economic freedom. And I am convinced that all freedom--social and economic--is directly threatened by the growth of government.

Civil liberties cannot be divorced from economic liberty. Freedom of the press is meaningless if government can use regulations to control the prices and profits of publishers or to ban others from getting into the business. What is the state of press freedom in any locality when local government can grant monopolies to cable television companies?

Right to be Mobile

Take as an example the right to be mobile. While we all have this right, government is making sure that it becomes so expensive to be mobile that none of us can afford to exercise it. Taxes account for over 50 per cent of the price of a gallon of gasoline. Drivers must be licensed by the state, all cars must be registered and inspected. Cheaper foreign imports are being pushed out by the government in favor of more expensive domestic vehicles. Every year the government finds new ways to make it economically more difficult to travel. Technically the freedom to travel is still there, but the ability to travel is rapidly diminishing, especially for the poor.

And it is the poor in this country who feel the burden of Big Brother the most. The welfare state has regulated, controlled, watched and harassed them. Where they live, with whom they live, what they eat, etc. are all monitored. That is the price of the government dole. Like animals in a zoo they are watched by professional social trainers and that is the price they pay for a few handouts from the government.

But is big government a friend of the poor? No. It is government that uses its power to keep cheaper import products from reaching the consumer. Who is hurt most by the resulting higher prices? The poor. It is government that uses dairy supports and "payment in kind" programs for farmers to drive the price of food higher and higher. It is government that "educates" them in government schools and after 12 years of the most extensive government social program in history turns them out to the job market as functional illiterates. After this government training they have to find jobs when they have no marketable skills.

The only hope they have of learning skills is to find a low-paying job and work their way up. As their training increases, their value to the employer increases. But the government stepped in and prevented even this. Minimum wage laws require salaries that are often worth more than the skills of an employee. Add government mandated "benefits" like social security and unemployment insurance to the minimum wage, and an employee must be worth at least \$5.00 per hour before he can be hired. Unfortunately, the skills taught in our inner city schools aren't worth that much, so those young people remain unemployed.

Addressing the Problem

Not too long ago four women ministers in my home state of Connecticut tried to address this problem. They raised the funds to start a taxi company in New Haven that would hire the hard core unemployed. Eventually the drivers would own the company. The program never got off the ground. The local government had given a monopoly to another taxi company, one that was bankrupt and mismanaged. This was done in the name of the "common good," but the result was that a workable program to help the poor, one that didn't use tax monies, was stopped dead.

There are thousands more examples of why a free economy is necessary for a free society. These serve as reminders that social freedom is intimately tied to economic freedom. 1984 can serve as a time of reevaluation and as a time of recommitment to the principles of liberty on which our country was founded.

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Statement of Principles

We, the members of the Libertarian Party, challenge the cult of the omnipotent state and defend the rights of the individual.

We hold that all individuals have the right to exercise sole dominion over their own lives, and have the right to live in whatever manner they choose, so long as they do not forcibly interfere with the equal right of others to live in whatever manner they choose.

Governments throughout history have regularly operated on the opposite principle, that the State has the right to dispose of the lives of individuals and the fruits of their labor. Even within the United States, all political parties other than our own grant to government the right to regulate the lives of individuals and seize the fruits of their labor without their consent.

We, on the contrary, deny the right of any government to do these things, and hold that where governments exist, they must not violate the rights of any individual; namely,

(1) the right to life — accordingly we support prohibition of the initiation of physical force against others; (2) the right to liberty of speech and action — accordingly we oppose all attempts by government to abridge the freedom of speech and press, as well as government censorship in any form; and (3) the right to property — accordingly we oppose all government interference with private property, such as confiscation, nationalization, and eminent domain, and support the prohibition of robbery, trespass, fraud, and misrepresentation.

Since governments, when instituted, must not violate individual rights, we oppose all interference by government in the areas of voluntary and contractual relations among individuals. People should not be forced to sacrifice their lives and property for the benefit of others. They should be left free by government to deal with one another as free traders, and the resultant economic system, the only one compatible with the protection of individual rights, is the free market.

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TAXATION IS THEFT

IMPORTANT NOTICE—In an unprecedented surge of bipartisan cooperation, Congress has combined the need for sweeping tax reforms with a measure aimed at virtually eliminating deficit spending. Called the "ULTIMATE FLAT-RATE TAX ACT OF 1984," this new method of tax computation automatically purges the system of existing and potential inequities (e.g., tax loopholes, graduated scales, indexing, etc.), and also replaces all past tax forms and schedules with a single, two-step form called the . . .

FORM 1984 1040-EZ INDIVIDUAL TAX FORM

Use IRS label. Other- wise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your Social Insecurity No.
	Present home address (Number and street, including apartment number, or rural route)		Spouse's Social Insecurity No.
	City, town or post office, State and ZIP code		Your occupation ▶
			Spouse's occupation ▶

STEP 1 T ENTER TOTAL INCOME FOR YEAR \$ _____ ▲

STEP 2 T SEND IT IN

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